

EXHIBIT 3A

**USA Commercial Mortgage
Schwartz & McPherson Billing Detail**

Total to Date		Dollars (in 000's) - April through July						% of Total - April - July					
	CMC	FT	DT	Realty	Secur.	Total		CMC	FT	DT	Realty	Secur.	Total
Case Administration	\$ 89.45	\$ 1.67	\$ 1.27	\$ 0.30	\$ 0.68	\$ 93.35		95.8%	1.8%	1.4%	0.3%	0.7%	100.0%
Asset Analysis and Research	50.55	1.54	1.54			53.62		94.3%	2.9%	2.9%	0.0%	0.0%	100.0%
Business Operations	14.44	0.49	0.49			15.42		93.6%	3.2%	3.2%	0.0%	0.0%	100.0%
Fee/Employment Applications	20.60	3.47	1.30			25.37		81.2%	13.7%	5.1%	0.0%	0.0%	100.0%
Meetings/Communications	31.42	4.14	3.39			38.95		80.7%	10.6%	8.7%	0.0%	0.0%	100.0%
Claims Administration and Objections	1.91					1.91		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Employee Benefits / Pensions	2.57					2.57		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Executive Contracts / Leases	2.12					2.12		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Financing	4.89					4.89		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Litigations / Advisory Proceedings	21.73		0.32			22.06		98.5%	0.0%	1.5%	0.0%	0.0%	100.0%
Tax Issues	0.18					0.18		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Regulatory Matters	0.85					0.85		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Unsecured Creditors Committee	1.02					1.02		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Executive Contracts Rights Committee	2.71					2.71		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Subtotal	244.43	11.30	8.31	0.30	0.68	265.01		92.2%	4.3%	3.1%	0.1%	0.3%	100.0%
Expenses	5.47					5.47		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Subtotal	5.47	-	-	-	-	5.47		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total	\$ 249.90	\$ 11.30	\$ 8.31	\$ 0.30	\$ 0.68	\$ 270.47		92.4%	4.2%	3.1%	0.1%	0.2%	100.0%